

## 2008 MUNICIPAL DATA SHEET

# CAP

(Must accompany 2008 budget)

**MUNICIPALITY:** Township of Lawrence

**COUNTY:** Mercer

<u>Mark W. Holmes</u> <b>Mayor's Name</b>	<u>12/31/09</u> <b>Term Expires</b>
--	--

Governing Body Members	
Name	Term Expires
<u>Robert M. Bostock</u>	<u>12/31/11</u>
<u>Richard J. Miller</u>	<u>12/31/09</u>
<u>Pamela H. Mount</u>	<u>12/31/11</u>
<u>Michael S. Powers</u>	<u>12/31/11</u>

Municipal Officials	
<u>Kathleen S. Norcia</u> <b>Municipal Clerk</b>	<u>07/01/01</u> <b>Date of Orig. Appt.</b>
<u>Alice Fish</u> <b>Tax Collector</b>	<u>C-1236</u> <b>Cert No.</b>
<u>Richard S. Krawczun</u> <b>Chief Financial Officer</b>	<u>91</u> <b>Cert No.</b>
<u>Eugene J. Elias</u> <b>Registered Municipal Accountant</b>	<u>O 0046-0289</u> <b>Cert No.</b>
<u>Kevin P. Nerwinski</u> <b>Municipal Attorney</b>	<u>505</u> <b>Lic No.</b>

**Official Mailing Address of Municipality**

2207 Lawrence Road  
P.O. Box 6006  
Lawrence Township, New Jersey 08648  
(609) 844-7005  
**Fax #:** (609) 895-1668

**Please attach this to your 2008 Budget and Mail to:**

**Director, Division of Local Government Services**  
**Department of Community Affairs**  
**P.O. Box 803**  
**Trenton NJ 08625**

<u>Division Use Only</u>
Municode: _____
Public Hearing Date: _____

## 2008 MUNICIPAL BUDGET

Municipal Budget of the Township of Lawrence, County of Mercer for the Fiscal Year 2008.

It is hereby certified that the Budget and Capital budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

1st day of April, 2008

and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 2nd day of April, 2008

Kathleen S. Norcia

Clerk

2207 Lawrence Road

Address

Lawrence Township, New Jersey 08648

Address

(609) 844-7005

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 2nd day of April, 2008

Eugene J. Elias, CPA, RMA

Registered Municipal Accountant

Princeton, New Jersey 08543-7648

Address

P.O. Box 7648

Address

(609)689-9700

Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 2nd day of April

Richard S. Krawczun

Chief Financial Officer

**DO NOT USE THESE SPACES**

### CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_ 2008 By: \_\_\_\_\_

*Do Not Advertise This Certification Form*

### CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY  
Department of Community Affairs  
Director of the Division of Local Government Services

Dated: \_\_\_\_\_ 2008 By: \_\_\_\_\_

**COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES**

**The changes or comments which follow must be considered in connection with further action on this budget**

Township \_\_\_\_\_ of Lawrence \_\_\_\_\_, County of Mercer \_\_\_\_\_

### MUNICIPAL BUDGET NOTICE

**Section 1.**

**Municipal Budget of the** Township **of** Lawrence **, County of** Mercer **for the Fiscal Year 2008.**

**Be it resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2008;**

**Be It Further Resolved, that said Budget be published in the** Lawrence Ledger

**In the issue of** April 24th **, 2008.**

**The Governing Body of the** Township **of** Lawrence **, does hereby approve the following as the Budget for the year 2008:**

**RECORDED VOTE**

(Insert last name)

**Ayes**



- Robert M. Bostock
- Mark W. Holmes
- Richard J. Miller
- Pamela H. Mount
- Michael S. Powers

**Nays**



**Abstained**



**Absent**



**Notice is hereby given that the Budget and Tax Resolution was approved by the** Township Council **of the** Township **of** Lawrence **, County of** Mercer **, on** April 1st **, 2008.**

**A Hearing on the Budget and Tax Resolution will be held at** Lawrence Township Municipal Building **, on** May 6th **, 2008 at**

7:00 o'clock <sup>(A.M.)</sup> ~~(P.M.)~~ **at which time and place objections to said Budget and Tax Resolution for the year 2008 may be presented by taxpayers or other interested persons.** (Cross out one)

**EXPLANATORY STATEMENT  
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

	<b>YEAR 2008</b>
<b>General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)</b>	<b>XXXXXXXXXX.XX</b>
<b>1. Appropriations within "CAPS"</b>	<b>XXXXXXXXXX.XX</b>
<b>(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}</b>	24,846,893.00
<b>2. Appropriations excluded from "CAPS"</b>	<b>XXXXXXXXXX.XX</b>
<b>(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-45.3 as amended)}</b>	10,991,583.84
<b>(b) Local School District Purposes in Municipal Budget (Item K, Sheet 29)</b>	0.00
<b>Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)</b>	10,991,583.84
<b>3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated <u>96.27%</u> Percent of Tax Collections</b>	4,005,006.89
<b>4. Total General Appropriations (Item 9, Sheet 29)</b>	39,843,483.73
<b>Building Aid Allowance                      2008 - \$                      0.00</b>	
<b>for Schools-State Aid                      2007 - \$                      0.00</b>	
<b>5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11)</b> <b>(i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)</b>	20,735,644.84
<b>6. Difference: Amounts to be Raised by Taxes for Support of Municipal Budget (as follows)</b>	<b>XXXXXXXXXX.XX</b>
<b>(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)</b>	19,107,838.89
<b>(b) Addition to Local District School Tax (Item 6(b), Sheet 11)</b>	0.00

**EXPLANATORY STATEMENT - (Continued)**

**SUMMARY OF 2007 APPROPRIATIONS EXPENDED AND CANCELED**

	<b>General Budget</b>	<b>Water Utility</b>	<b>Second Utility</b>	<b>Third Utility</b>	<b>Fourth Utility</b>
<b>Budget Appropriations - Adopted Budget</b>	38,935,983.44	0.00	0.00	0.00	0.00
<b>Budget Appropriations Added by N.J.S. 40A:4-87</b>	185,292.97	0.00	0.00	0.00	0.00
<b>Emergency Appropriations</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Appropriations</b>	39,096,276.41	0.00	0.00	0.00	0.00
<b>Expenditures:</b>					
<b>Paid or Charged (Including Reserve for     Uncollected Taxes)</b>	37,648,220.71	0.00	0.00	0.00	0.00
<b>Reserved</b>	1,423,055.70	0.00	0.00	0.00	0.00
<b>Unexpended Balances Cancelled</b>	25,000.00	0.00	0.00	0.00	0.00
<b>Total Expenditures and Unexpended     Balances Cancelled</b>	39,096,276.41	0.00	0.00	0.00	0.00
<b>Overexpenditures *</b>		0.00	0.00	0.00	0.00

\* See Budget appropriation Items so marked to the right of column "Expended 2007 Reserved."

**Explanation of Appropriations for "Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages"

Some of the items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

2008 BUDGET RECOMMENDATION

The fundamental philosophy that is applied to the preparation of the Lawrence Township municipal budget is balancing the appropriate level of services against the amount to be raised by taxation toward their support. The 2008 recommended budget is presented in that context. Simultaneously there must be due consideration of compliance with state laws regulating the level of appropriations and the amount that may be raised by taxation. This budget complies with the mandates of those laws.

Throughout the 2008 budget process cost efficiencies and changes to services were considered. New matters of influence were introduced upon the budget, although not unforeseen, and will continue to affect the process for the foreseeable future. The question was repeatedly asked, "What do we do and how do we do it"? It was asked as a means of weighing alternatives to the service levels the Township provides. It creates the opportunity to examine the fundamental components of a service.

The 2008 recommended budget maintains basic service levels, eliminates two part-time, three full-time positions, and seasonal positions appropriates expenses in many operations at the same levels as the previous year, begins planning for future changes in traditional services, takes a long term approach to revenue management and endeavors to minimize any impact upon Lawrence Township taxpayers.

The following are discussions of revenues and appropriations recommended in the 2008 municipal budget.

REVENUES

The Lawrence Township municipal budget includes four (4) categories of revenue; anticipated surplus, miscellaneous revenues, delinquent taxes and current real estate taxes. The levels of anticipated revenues were carefully considered not only in the context of the immediate year, but how current use may impact future years. This condition exists simply because a contraction of one category not able to be absorbed by a non-tax category will force the revenue gap to be closed by an increase in the amount of needed property taxes. The long term approach of revenue use contributes to stable budget management and prudent management of the tax rate.

Surplus as an anticipated revenue in the municipal budget is available from the excess of quick assets over liabilities. Sources of these assets are items such as realization of revenues in excess of anticipated amounts, including delinquent and current taxes, the lapsing of unexpended budget balances from two years prior and miscellaneous revenues not anticipated.

The recommended amount as anticipated surplus for use in the 2008 budget is \$6,210,000, an increase of \$77,000 or 1.26%. The recommended amount of anticipated surplus is predicated on two reasons. First, the amount of surplus resulting from operations in 2007 is \$6,209,000 (unaudited). Second, the ending surplus balance will be at the same level at the opening and close of the fiscal year. Maintaining an adequate surplus balance provides fundamental support to the overall fiscal condition of the municipality. Anticipated surplus is 15% of total revenues, an amount consistent with the prior year.

NOTE:

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures.)
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

Miscellaneous revenues are generated from known and recurring sources. This category of revenue includes local revenues, state aid, grant funds as well as other sources. State law limits the amount to be anticipated from miscellaneous revenues to no more than what was realized in cash for that item in the prior year. Fluctuations of realized amounts are common in this category of revenue. New or higher anticipated amounts of miscellaneous revenue may be included in the budget with permission of the Director of the Division of Local Government Services. One new revenue item that permission will be requested for is the "Reserve for Sale of Municipal Assets". The balance in this reserve included a prior amount of \$61,050 that was added to in 2007 from the proceeds of the sale of the Trent Motel site. Sale proceeds of \$499,950 were received. Recommended for use is the prior balance and \$100,000 of the sale proceeds. Incremental amounts of \$100,000 could be used over the next four budget years, which should then coincide with the additional tax revenue anticipated from the completion of the Quaker Bridge Mall expansion. Spreading the proceeds in this manner will avoid the negative effects of a large one-time revenue item being utilized and not repeated in the following year. The other miscellaneous revenues in 2008 are quite similar to the anticipated levels budgeted in 2007. Miscellaneous revenues are 35% of total revenues.

State aid is included in the miscellaneous revenue category. State aid has been reduced by \$391,000 for fiscal year 2008. Changes in levels of service and appropriation reductions are being recommended as an offset to this decrease. No taxes are being sought for a reduction in state aid.

Receipts from delinquent taxes are the third category of revenue that may be anticipated for use in the municipal budget. The source of these funds is the payment of outstanding prior year tax receivables and tax title

liens. The year-end 2007 tax receivable balance of \$1,152,850 is less than the 2006 receivable of \$1,230,000; therefore the 2008 budget anticipates \$768,000 in delinquent tax revenue, identical to the two previous years. Receipt from delinquent taxes are 2% of total revenues.

The last of the revenue categories is the amount to be raised by taxation. The level of taxation is the amount necessary to fund appropriations which the previous three revenue categories cannot. In addition to the pressure on taxes caused by a gap in the other three categories of revenue, is the stagnation of taxable values.

Prior year trends in taxable value have shown nominal growth. For 2008 Lawrence Township will actually experience a decrease in taxable value of \$3,897,074 or -.14 %. This decrease reduces the value of one penny on the tax rate to \$269,126 from a 2007 value of \$269,516. The decrease in value increases pressure on the tax rate because no new tax revenue is available for spreading of the tax burden. The 2008 amount to be raised by taxation for municipal purposes is recommended at \$19,108,264.78 and is 48% of total revenues, the same level of support as the prior year.

The tax levy amount is compliant with the new law limiting the increase of the municipal tax levy by four percent (4%), with permitted exceptions. The recommended amount of tax revenue is \$660,188 below the amount allowed by the new statutory requirements.

NOTE:

Sheet 3b1

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

APPROPRIATIONS	<u>Appropriation</u>	<u>Increase/Decrease</u>	<u>Reason</u>
<p>The level of appropriations recommended in the 2008 municipal budget were weighed against the impact on Lawrence taxpayers versus the appropriate level of service that everyone has not only come to expect, but service levels that are necessary to meet our obligation as public administrators. Neither of these matters was considered without diligent examination. The Administration remained cognizant of the Township Council policy that there should be quality services to residents and businesses while being fair to all taxpayers.</p>	Salaries	\$255,000	Labor Agreements
<p>The 2008 budget proposal is indicative of the consideration given to the level of taxation and recognition of revenue limits. Therefore, it is recommended that five positions, currently vacant, be eliminated for 2008. The positions are a part-time Housing Inspector, a part-time clerical position, a full-time Building Inspector and full-time Principal Clerk both in the Division of Construction and a Clerk Transcriber position in the Police Department. These eliminated positions will save in excess of \$130,000 in salary costs not including associated employee benefits.</p>	Park Maintenance Salaries	(67,000)	Charge to Open Space
<p>The level of appropriations subject to the New Jersey Budget Law limiting specific budget appropriations to not increase by more than 2.5% has been satisfied. The 2008 budget has increased by \$1,142,880 or 2.99%, exclusive of programs funded by grants. This increase is below the current rate of inflation, which is 4.31%.</p>	Eliminated Positions	(130,000)	Eliminated Vacancies
<p>A list of major increases and extraordinary changes in spending with explanations is as follows:</p>	Pensions	672,000	Increase in Contribution Rate
	Health Benefits	25,000	General Increase
	Social Security	60,000	Associated Salary Increases
	Trash Collection	110,000	Increase Contract & Tip Fees
	Utilities	85,000	General Increases
	Debt Service	(314,000)	Retirement of Debt
	Capital Improvement Fund	25,000	Required Down Payment
	Fire Services O.E.	26,000	Training, Stipend Program

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section.)

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

<u>Appropriation</u>	<u>Increase/Decrease</u>	<u>Reason</u>
Length of Service Award Program Ended	(20,000)	Retro Year Eligibility
Ambulance Service	135,000	Full Year Appropriation
Reserve Uncollected Taxes	(15,000)	Increase Amount to be Raised

The increase of 2008 salaries of \$255,000 reflects the net change after applying the \$130,000 savings from eliminating vacant positions and charging an additional amount of Park Maintenance salaries to the Lawrence Township Open Space Trust Fund.

The state pension system had resumed in 2004 billing municipalities for pension contributions. The pension contributions are directly billed to the municipality by the New Jersey Division of Pensions. The 2008 pension appropriation increase of \$672,000 includes \$524,690 for the Police and Firemen Retirement System (PFRS) and \$147,750 for the Public Employees Retirement System (PERS). The total pension contributions for 2008 are PFRS \$1,475,450 and PERS \$340,750 or a combined total of \$1,816,200.

Township paid health benefits are provided to current employees, and to retirees until Medicare eligible or for limited length of times depending upon ages at retirement. The increase in the 2008 appropriation reflects an increase in premiums.

The rise in the appropriation for trash collection services are a function of an increase in the contract costs for collection by a private provider and an increase in tipping fees charged by the Mercer County Improvement Authority. Utility costs are being affected by market conditions. A reduction in debt service has resulted from the final payoff of a bond issue and reduced General Serial Bond interest payments as principal amounts decline.

The appropriation for the Capital Improvement Fund is a required source for down payment on municipal debt required by the New Jersey Local Bond Law. Capital ordinances for municipal projects are required to provide a minimum down payment of five percent (5%) of the amount of debt authorized. The proposed appropriation is expected to provide the amount needed for the 2008 capital improvement program. An appropriation at this level will protect the small remaining reserve balance to be available in the event of an emergency.

As 2007 saw a need to adjust how Lawrence Township provided emergency medical services, the time will soon be upon us that the providing of fire services will too evolve. That planning is included in the appropriation of Fire Services Other Expenses. The recommended amount includes training funds to be shared by the volunteer fire companies and an amount to provide for a pilot stipend program for volunteers. The funding is suggested at this time but would only be utilized after the completion of a strategic plan addressing the future of fire protection services that would be developed between the Township and Volunteer Fire Companies. The Length of Service Award Program funding can be reduced due to the sun setting of prior year service contributions for eligible volunteer firefighters.

NOTE:

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

- 1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)**
- 2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section.)**

EXPLANATORY STATEMENT - (Continued)

**BUDGET MESSAGE**

The appropriation for ambulance service is increasing to reflect a full year of activity. The 2007 budget appropriation and revenue reflected only six months of service.

The reserve for uncollected taxes is a non-spending appropriation mandated by state law to ensure there is adequate cash collected through taxes for the tax levy requirements of the school, county and municipality. The appropriation is needed to close the gap between the amount of current taxes anticipated to be collected and one hundred percent (100%) being collected. The appropriation may change since estimates were used to project the tax levies of the non-municipal tax entities.

The 2008 municipal budget preparation process reflects the changing financial conditions in which we operate, a decrease in tax ratables, a decrease of state aid, the elimination of positions, the rising costs of basic services such as public safety and solid waste collection and finally the need to confront the necessity to plan for the shift in how traditional services have been provided until now. Compliance with state laws capping budget appropriations and the tax levy were also factors with which to grapple. With these issues as a backdrop the attention to the impact on the taxpayer was equally weighed during the review and preparation of the 2008 municipal budget.

The weaving of all the above considerations will require an adjustment to the local tax rate. The 2008 municipal tax rate is being recommended at .71 per \$100 of assessed valuation or an increase of .04 over the 2007 rate. The result of this recommended tax rate for a residential property at the average 2008 assessed value of \$164,742 is an increase of \$65.90 or \$5.49 per month. The annual cost for municipal services to the homeowner at the average assessed value would only be \$1,169.67.

The administration is prepared to provide the Township Council and members of the public all the necessary assistance required to examine and deliberate the recommended 2008 municipal budget.

Respectfully submitted,

Richard S. Krawczun, CMFO  
Municipal Manager

RSK/ymc

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section.)

<b>EXPLANATORY STATEMENT - (Continued)</b>		
<b>BUDGET MESSAGE</b>		
The 2008 Budget was prepared to comply with P.L. 1990, C.389 "The Local Government CAP Law" and the calculation of the allowable "CAP" is as follows:		Balance Brought Forward \$ 25,042,212.04
Total General Appropriations for 2007	\$ 38,935,983.44	Add: Assessed Valuation of new construction (N.J.S.A. 40A:4-45.2a)
Minus "CAP" Base Adjustment		\$ 20,974,075.00
Ambulance Revenue Shortfall	\$ (7,503.06)	Prior year local tax rate .67 per \$100 of assessed value
Appropriation Cancellation	\$ (25,000.00)	\$ 140,526.30
Less Items Excluded From "CAPS"		Allowable 2008 Operating Appropriations Within "CAP"
Total Other Operations	\$ 5,431,760.00	\$ 25,182,738.34
Total Additional Operations	\$ 125,000.00	2008 Appropriations Authorized within "CAP"
Total Public-Private Offset	\$ 675,966.00	\$ 24,846,893.00
Total Capital Improvement	\$ 100,000.00	
Total Debt Service	\$ 4,119,071.00	
Reserve Uncollected Taxes	\$ 4,020,257.00	
Total Exceptions	\$ 14,472,054.00	
Amount on which 2.5% "CAP" is applied	\$ 24,431,426.38	
2.5% "CAP" (N.J.S.A. 40A:4-45.14)	\$ 610,785.66	
Allowable 2008 Operating Appropriations before Additional Exceptions	\$ 25,042,212.04	

**NOTE:**

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

[Extra Sheet]	<b>EXPLANATORY STATEMENT - (Continued)</b>		
	<b>BUDGET MESSAGE</b>		
Split Function Appropriations			Appropriations - Within "CAPS"
Appropriations - Within "CAPS"			Public Health Services (Board of Health)
Police Department			Other Expenses       \$     41,000.00
Salaries and Wages   \$    7,260,495.00			Appropriations - Excluded from "CAPS"
Other Expenses       \$    255,000.00			Public Health Priority Funding
Police Dispatch/911			Other Expenses       \$     10,672.00
Salaries & Wages     \$    402,645.00			NJHHS Tobacco Age Enforcement
Other Expenses       \$      1,500.00			Other Expenses       \$        900.00
Appropriations - Excluded from "CAPS"			Total Public Health Services
Safe & Secure Communities			Other Expenses       \$     52,572.00
Salaries & Wages     \$     51,494.00			Appropriations - Within "CAPS"
Drunk Driving Enforcement			Office of Emergency Management
Salaries & Wages     \$     12,209.77			Salaries & Wages     \$    56,868.00
N.J. Body Armor Grant			Appropriations - Excluded from "CAPS"
Other Expenses       \$      7,572.45			NJ State Police Emergency
N.J. DOT Safe Streets to Schools			Management Assistance
Other Expenses       \$    47,000.00			Salaries & Wages     \$      3,000.00
N.J. Juvenile Justice Grant			Total Emergency Management
Other Expenses       \$    54,309.00			Salaries & Wages     \$    59,868.00
Total Police Salaries & Wages   \$   7,726,843.77			
Total Police Other Expenses     \$    365,381.45			

NOTE:

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM  
(e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

[Extra Sheet]	<b>EXPLANATORY STATEMENT - (Continued)</b>		
<b>BUDGET MESSAGE</b>			
Split Functions Continued			
Appropriations - Within "CAPS"			
Housing	Salaries & Wages	\$ 45,130.00	
Appropriations - Excluded from "CAPS"			
NJ Housing Building Inspection			
	Salaries & Wages	\$ 4,013.00	
Total Housing	Salaries & Wages	\$ 49,143.00	

NOTE:

Sheet 3b vii

[Extra Sheet]

**MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:**

Township of Lawrence [Code 1107], Mercer County - 2008 Budget

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM  
(e.g. if Police S & W appears in the regular section and also under "Operations Excluded from "CAPS"" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section)

**Explanatory Statement - (continued)**  
**Budget Message**

**Analysis of Compensated Absence Liability**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Municipal Clerk	340	40,500	X		
Managers Office	196	32,444	X		
Finance	437	52,466	X		
Tax Assessor	444	48,871	X		
Tax Collector	82	11,809	X		
Police	7271	1,033,499	X		
Dispatch	436	35,735	X		
Lawrence Township Fire Services	548	58,709	X		
Division of Housing	63	6,940	X		
Emergency Management			X		
Fire Inspector	696	51,702	X		
Streets & Roads	914	78,372	X		
Public Works Administration	322	46,883	X		
Maintenance of Vehicles	636	80,129	X		
Buildings & Grounds	395	35,699	X		
Park Maintenance	564	52,291	X		
Recreation	456	34,173	X		
<b>Subtotal</b>	<b>13,800 days</b>	<b>\$ 1,700,222</b>			

**CURRENT FUND - ANTICIPATED REVENUES**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>1. Surplus Anticipated</b>	<b>08-101</b>	6,210,000.00	6,133,000.00	6,133,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	<b>08-102</b>			
<b>Total Surplus Anticipated</b>	<b>08-100</b>	6,210,000.00	6,133,000.00	6,133,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Licenses:	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Alcoholic Beverages	<b>08-103</b>	35,000.00	35,000.00	48,720.00
Other	<b>08-104</b>	80,000.00	80,000.00	83,847.50
Fees and Permits	<b>08-105</b>	170,000.00	170,000.00	202,303.42
Fines and Costs:	<b>xxxxxxx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>	<b>xxxxxxxxxx.xx</b>
Municipal Court	<b>08-110</b>	571,000.00	549,000.00	777,194.40
Other	<b>08-109</b>			
Interest and Costs on Taxes	<b>08-112</b>	200,000.00	200,000.00	365,839.84
Interest and Costs on Assessments	<b>08-115</b>			
Parking Meters	<b>08-111</b>			
Interest on Investments and Deposits	<b>08-113</b>	384,000.00	381,767.00	956,060.83
Anticipated Utility Operating Surplus	<b>08-114</b>			
Revenue from Service Charges	<b>08-107</b>	4,585,000.00	4,320,000.00	4,510,995.94





**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Uniform Construction Code Fees	08-160	815,000.00	960,000.00	817,753.80
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.S.A. 5:23-4.17):	xxxxxx	XXXXXXXXXX.XX	XXXXXXXXXX.XX	XXXXXXXXXX.XX
Uniform Construction Code Fees	08-160			
	08-161			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	<b>08-002</b>	815,000.00	960,000.00	817,753.80



**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Public Health Priority Funding - 1987	10-785	10,672.00	10,630.00	10,630.00
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	14,283.93	16,062.47	16,062.47
Drunk Driving Enforcement Fund	10-745	12,209.77	7,878.50	7,878.50
Clean Communities Program	10-770	32,375.69	35,634.79	35,634.79
Alcohol Education and Rehabilitation Fund	10-702		3,608.35	3,608.35
Municipal Alliance on Alcoholism and Drug Abuse	10-703	22,218.00	23,857.00	23,857.00
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	51,494.00	60,000.00	60,000.00
New Jersey HHS Pandemic Influenza Preparedness	10-801		9,361.00	9,361.00
Buffer Zone Protection Plan	10-813		50,000.00	50,000.00
N.J. Division of Parks and Forestry Green Communities Grant	10-707		3,000.00	3,000.00
N.J. Department of Law & Public Safety, Div. Of Highway Safety			3,965.12	3,965.12
N.J. DCA Small Cities Community Block Grant	10-811		475,000.00	475,000.00
N.J. Dept. H&H.S. Tobacco Age of Sale Enforcement Program	10-712	900.00	660.00	660.00
New Jersey Housing - Building Inspections	10-713	4,013.00	23,489.00	23,489.00
N.J. State Police Hazardous Material Emergency Planning			9,350.00	9,350.00
N.J. Body Armor Grant	10-715	7,572.45	6,546.02	6,546.02
N.J. Division of Highway Traffic Safety, Click It or Ticket	10-797			
U.S. Dept. of Justice, Gang Resistance Education and Training			27,610.00	27,610.00

**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Federal Highway Administration Recreation Trails Program	10-722		25,000.00	25,000.00
N.J. Division of Highway Safety Year-End Crackdown	10-812		5,000.00	5,000.00
N.J. Dept HHS, Hepatitis B Immunizations			1,334.00	1,334.00
N.J. Department of Transportation Safet Streets to Schools	10-799	47,000.00	27,301.80	27,301.80
N.J. DEP, Tree Planting Grant			25,000.00	25,000.00
N.J. Div. of Highway Safety, You Drink, You Drive , You Lose Grant			5,000.00	5,000.00
N.J. Law and Public Safety Juvenile Justice Grant		54,309.00		
N.J. State Police Emergency Management Assistance	10-810	3,000.00		
Bristol Meyers Squibb Trail Grant		200,000.00		
<b>Total Section F: Special Item of General Revenue Anticipated with Prior Written</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>Consent of Director of Local Government Services - Public and Private Revenues</b>	10-001	460,047.84	855,288.05	855,288.05





**CURRENT FUND - ANTICIPATED REVENUES (Continued)**

GENERAL REVENUES	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
<b>SUMMARY OF REVENUES</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	<b>08-101</b>	6,210,000.00	6,133,000.00	6,133,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)</b>	<b>08-102</b>	0.00	0.00	0.00
<b>3. Miscellaneous Revenues:</b>	xxxxxx	xxxxxxxxxx.xx	xxxxxxxxxx.xx	xxxxxxxxxx.xx
Total Section A: Local Revenues	<b>08-001</b>	6,553,000.00	6,256,767.00	7,638,922.22
Total Section B: State Aid Without Offsetting Appropriations	<b>09-001</b>	5,118,156.00	5,509,217.00	5,509,539.35
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	<b>08-002</b>	815,000.00	960,000.00	817,753.80
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Service-Interlocal Muni. Services Agreements	<b>11-001</b>	0.00	0.00	0.00
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	<b>08-003</b>	260,000.00	125,000.00	117,496.94
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	<b>10-001</b>	460,047.84	855,288.05	855,288.05
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	<b>08-004</b>	551,441.00	431,449.26	653,989.44
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	13,757,644.84	14,137,721.31	15,592,989.80
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	768,000.00	768,000.00	1,175,396.81
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	20,735,644.84	21,038,721.31	22,901,386.61
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>	xxxxxx			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	<b>07-190</b>	19,107,838.89	18,057,555.10	xxxxxxxxxx.xx
b) Addition to Local District School Tax	<b>07-191</b>	0.00		xxxxxxxxxx.xx
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	19,107,838.89	18,057,555.10	21,119,303.82
<b>7. Total General Revenues</b>	<b>13-299</b>	39,843,483.73	39,096,276.41	44,020,690.43

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
General Government							
Administrative and Executive							
Township Council	20-110						
Salaries and Wages	20-110-1	57,609.00	56,109.00		56,109.00	55,893.24	215.76
Other Expenses	20-110-2	7,375.00	7,375.00		7,375.00	7,221.08	153.92
Municipal Manager's Office	20-100						
Salaries and Wages	20-100-1	194,877.00	187,967.00		187,967.00	185,341.00	2,626.00
Other Expenses	20-100-2	28,500.00	28,000.00		28,000.00	25,264.31	2,735.69
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	202,760.00	192,896.00		204,396.00	201,403.86	2,992.14
Other Expenses	20-120-2	88,000.00	92,000.00		92,000.00	82,717.91	9,282.09
Legal Services	20-155						
Other Expenses	20-155-2	99,000.00	99,000.00		94,000.00	79,535.50	14,464.50

**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Finance:							
Financial Administration	20-130						
Salaries and Wages	20-130-1	335,557.00	318,416.00		318,416.00	308,998.59	9,417.41
Other Expenses	20-130-2	40,000.00	40,000.00		40,000.00	39,961.91	38.09
Audit Services	20-135						
Other Expenses	20-135-2	50,700.00	47,800.00		47,800.00	47,800.00	
Assessment of Taxes	20-150						
Salaries and Wages	20-150-1	272,385.00	263,795.00		263,795.00	259,838.19	3,956.81
Other Expenses	20-150-2	30,000.00	45,000.00		45,000.00	41,454.23	3,545.77
Collection of Taxes	20-145						
Salaries and Wages	20-145-1	234,566.00	223,825.00		223,825.00	221,526.14	2,298.86
Other Expenses	20-145-2	45,000.00	45,000.00		45,000.00	44,125.79	874.21
Unemployment Insurance	23-225	22,000.00	22,000.00		22,000.00	22,000.00	
General Liability	23-210-2	267,000.00	267,000.00		267,000.00	266,500.00	500.00
Workers Compensation	23-215-2	60,000.00	57,000.00		57,000.00	56,500.00	500.00
Employee Group Health	23-220-2	2,625,000.00	2,600,000.00		2,600,000.00	2,572,005.74	27,994.26



**CURRENT FUND - APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Public Safety Continued:							
Aid to Volunteer Fire Companies	25-255						
Slackwood Volunteer Fire Company	25-255-2	30,000.00	30,000.00		30,000.00	30,000.00	
Lawrence Road Fire Company	25-255-2	30,000.00	30,000.00		30,000.00	30,000.00	
Lawrenceville Fire Company	25-255-2	30,000.00	30,000.00		30,000.00	30,000.00	
Aid to Volunteer First Aid Organization	25-260		12,500.00		12,500.00		12,500.00
Emergency Medical Services	25-265						
Salaries and Wages	25-265-1	246,474.00	302,322.00		302,322.00	286,933.84	15,388.16
Other Expenses	25-265-2	27,000.00	27,000.00		27,000.00	15,569.31	11,430.69
Fire Inspection	25-265						
Salaries and Wages	25-265-1	223,946.00	215,512.00		217,712.00	213,346.49	4,365.51
Other Expenses	25-265-2	14,000.00	10,000.00		10,000.00	9,659.71	340.29
Municipal Court							
Salaries and Wages	43-490-1	411,253.00	403,324.00		403,324.00	376,187.12	27,136.88
Other Expenses	43-490-2	63,300.00	63,300.00		63,300.00	57,887.52	5,412.48
OSHA Compliance - P.L. 1983, Ch 516							
Fire Inspection	25-265						
Salaries and Wages	25-265-1	7,994.00	7,994.00		7,994.00	7,963.12	30.88
Other Expenses	25-265-2	38,000.00	35,000.00		35,000.00	35,000.00	
Public Defender (P.L. 1997, c. 256)	43-495						
Salaries and Wages	43-495-1	7,000.00	7,153.00		7,153.00	4,870.47	2,282.53
Other Expenses	43-495-2						

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Public Works:							
Public Works Administration	26-300						
Salaries and Wages	26-300-1	195,556.00	187,248.00		187,248.00	184,176.60	3,071.40
Other Expenses	26-300-2	23,500.00	23,500.00		23,500.00	22,624.41	875.59
Streets and Road	26-290						
Salaries and Wages	26-290-1	643,782.00	623,022.00		663,022.00	605,749.16	57,272.84
Other Expenses	26-290-2	46,000.00	37,000.00		37,000.00	33,896.98	3,103.02
Snow Removal	26-300						
Salaries and Wages	26-300-1	30,000.00	30,000.00		30,000.00	28,800.67	1,199.33
Other Expenses	26-300-2	40,000.00	35,000.00		55,000.00	45,884.00	9,116.00
Vehicle Maintenance	26-315						
Salaries and Wages	26-315-1	292,222.00	275,954.00		275,954.00	271,238.43	4,715.57
Other Expenses	26-315-2	238,000.00	210,000.00		210,000.00	208,760.72	1,239.28
Building and Grounds	26-310						
Salaries and Wages	26-310-1	288,052.00	311,783.00		334,783.00	316,431.83	18,351.17
Other Expenses	26-310-2	112,000.00	127,000.00		127,000.00	124,679.58	2,320.42
Ecological Center	26-300						
Other Expenses	26-300-2	500.00	500.00		500.00		500.00
Park Maintenance	28-375						
Salaries and Wages	28-375-1	165,735.00	272,157.00		205,157.00	197,982.33	7,174.67
Other Expenses	28-375-2	70,000.00	51,000.00		51,000.00	39,325.58	11,674.42

**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

<b>8. GENERAL APPROPRIATIONS</b>	<b>FCOA</b>	<b>Appropriated</b>				<b>Expended 2007</b>	
<b>(A) Operations - within "CAPS" - (continued)</b>		<b>for 2008</b>	<b>for 2007</b>	<b>for 2007 By Emergency Appropriation</b>	<b>Total for 2007 As Modified By All Transfers</b>	<b>Paid or Charged</b>	<b>Reserved</b>
Solid Waste Collection	<b>26-305</b>						
Other Expenses	<b>26-305-2</b>	1,075,000.00	1,040,000.00		1,040,000.00	965,838.93	74,161.07
Garbage and Trash Disposal - MCIA	<b>32-465</b>						
Other Expenses	<b>32-465-2</b>	1,800,000.00	1,750,000.00		1,750,000.00	1,558,039.12	191,960.88
Apartment Complex Trash Collection	<b>26-306</b>						
Other Expenses	<b>26-306-2</b>	300,000.00	275,000.00		275,000.00	212,946.80	62,053.20
Recreation, Education and							
Senior Citizen Programs							
Recreation Services and Programs	<b>28-370</b>						
Salaries and Wages	<b>28-370-1</b>	366,844.00	380,423.00		380,423.00	362,647.86	17,775.14
Other Expenses	<b>28-370-2</b>	188,000.00	195,000.00		195,000.00	187,292.01	7,707.99
Senior Citizen Program	<b>28-370</b>						
Salaries and Wages	<b>28-370-1</b>	101,052.00	98,575.00		98,575.00	95,049.83	3,525.17
Other Expenses	<b>28-370-2</b>	19,500.00	19,400.00		19,400.00	16,172.21	3,227.79





**CURRENT FUND - APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
(A) Operations - within "CAPS" - (continued)		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Separate Boards and Committees:							
Zoning Board of Adjustment	21-185						
Other Expenses	21-185-2	43,000.00	43,000.00		43,000.00	37,566.09	5,433.91
Planning Board	21-180						
Other Expenses	21-180-2	95,000.00	87,000.00		87,000.00	73,823.69	13,176.31
Community Action Program	28-370						
Other Expenses	28-370-2	104,000.00	104,000.00		104,000.00	104,000.00	
Landmark Advisory Committee	20-175						
Other Expenses	20-175-2	1,000.00	1,000.00		1,000.00		1,000.00
Rent Stabilization Board	22-200						
Other Expenses	22-200-2	500.00	500.00		500.00		500.00
Cable T.V. Advisory Board	20-100						
Other Expenses	20-100-2	500.00	500.00		500.00		500.00
Main Street Program	20-170						
Other Expenses	20-170-2	10,500.00	10,500.00		10,500.00	10,500.00	
Public Safety Advisory Committee	25-265						
Salaries and Wages	25-265-1	1,200.00	1,200.00		1,200.00	833.34	366.66
Other Expenses	25-265-2	100.00	100.00		100.00		100.00
Environmental Resources Committee	20-100						
Other Expenses	20-100-2	700.00	700.00		700.00		700.00









**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Employee Group Health Insurance (P.L. 2007, C.62)	23-220-2						
Sewer Service-Ewing-Lawrence Sewer Authority	31-455						
Other Expenses - Share of Costs	31-455-2	4,135,000.00	3,930,000.00		3,930,000.00	3,868,621.62	61,378.38
Length of Service Award Program	36-476						
Other Expenses	36-476-2	45,000.00	65,000.00		65,000.00	57,400.00	7,600.00
Apartment Complex Trash Collection	26-306						
Other Expenses	26-306-2						
Fire Hydrant Service "Contractual"	31-445-2	275,000.00	268,000.00		268,000.00	255,394.99	12,605.01
Police and Firemen's Retirement System of N.J.	36-475						
Other Expenses	36-475-2	1,475,450.00	950,760.00		950,760.00	950,756.80	3.20
Public Employees' Retirement System	36-471						
Other Expenses	36-472	340,750.00	193,000.00		193,000.00	193,000.00	
Municipal Court	43-490						
Salaries and Wages	43-490-1	37,060.00	25,000.00		25,000.00	16,380.34	8,619.66
NJDEP Recycling Tonnage Tax							
Other Expenses		28,000.00					





**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues</b>	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Public Health Priority Funding Act of 1977							
Board of Health							
Other Expenses	41-785-2	10,672.00	10,636.00		10,636.00	10,636.00	
U.S. Dept of Justice Gang Resistance Ed and Training							
Police Department							
Other Expenses			27,610.00		27,610.00	27,610.00	
Safe and Secure Communities							
Salaries and Wages	41-704-1	51,494.00	60,000.00		60,000.00	60,000.00	
Clean Communities	41-770						
Other Expenses	41-770-2	32,375.69	35,634.79		35,634.79	35,634.79	
Municipal Alliance	41-703						
Other Expenses	41-703-2	22,218.00	23,857.00		23,857.00	23,857.00	
Municipal Match	41-703-2	5,555.00	5,965.00		5,965.00	5,965.00	
NJ State Police Hazardous Material Emrg Planning							
Police Department							
Other Expenses			9,350.00		9,350.00	9,350.00	
Drunk Driving Enforcement	41-705						
Police Department							
Salaries and Wages	41-705-1	12,209.77	7,878.50		7,878.50	7,878.50	
NJ Dept of Health and Senior Services							
Hepatitis B Immunizations							
Health							
Other Expenses			1,334.00		1,334.00	1,334.00	

**CURRENT FUND APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" [ Extra Sheet ]	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (continued)</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
N.J. Department of Health and Human Services							
Tobacco Age-of-Sale Enforcement Program							
Board of Health							
Other Expenses	41-712-2	900.00	660.00		660.00	660.00	
Division of Highway Traffic Safety							
Click It or Ticket 2007							
Police							
Salaries and Wages			3,965.12		3,965.12	3,965.12	
NJ Department of Environmental Protection	41-808						
Brearley -Great Meadow Trail							
Other Expenses			25,000.00		25,000.00	25,000.00	
N.J. Body Armor Grant							
Police - Other Expenses	41-715-2	7,572.45	6,546.02		6,546.02	6,546.02	
Alcohol Education	41-713						
Municipal Court							
Salaries and Wages	41-713-1		3,608.35		3,608.35	3,608.35	
Bristol Meyers Squibb							
Trail Grant							
Other Expenses		200,000.00					
State of N.J. Housing Building Inspection							
Salaries and Wages	41-713-1	4,013.00	23,489.00		23,489.00	23,489.00	
N.J. Department of Environmental Protection	41-787						
Recycling Tonnage Grant	41-787-2	14,283.93	16,062.47		16,062.47	16,062.47	

**CURRENT FUND APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" [ Extra Sheet ]	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (continued)</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
New Jersey Department of Transportation							
Safe Streets to School							
Other Expenses	41-800-2	47,000.00	27,301.80		27,301.80	27,301.80	
NJDEP Division of Parks and Forestry							
Tree Planting Grant - "Cool Cities"							
Other Expenses			25,000.00		25,000.00	25,000.00	
New Jersey Department of Health & Senior Services	41-801						
Pandemic Influenza Preparedness							
Other Expenses	41-801-2		9,361.00		9,361.00	9,361.00	
NJ State Police Emergency Management Assistance							
Office of Emergency Management							
Salaries and Wages		3,000.00					
NJ Juvenile Justice Grant							
Police							
Other Expenses		54,309.00					
US Department of Justice, Office of Comm Oriented Serv.	41-809						
COPS Secure Our School Grant							
Police							
Other Expenses	41-809-2						
New Jersey Division of Highway Traffic Safety							
You Drink, You Drive, You Lose							
Police							
Salaries and Wages			5,000.00		5,000.00	5,000.00	

**CURRENT FUND APPROPRIATIONS**

[Extra Sheet]

8. GENERAL APPROPRIATIONS  (A) Operations - Excluded from "CAPS" [ Extra Sheet ]	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>Public and Private Programs Offset by Revenues (continued)</b>	xxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
NJ Office of Information Technology, Emerg. Telec.	41-803						
Enhanced 9-1-1 General Assistance							
Police							
Other Expenses	41-803-2						
NJ Office of Information Technology	41-805						
9-1-1 Commission -Emergency Telecommunications							
Police							
Other Expenses	41-805-2						
Association of NJ Environmental Commissions	41-800						
Environmental Resources Inventory							
Other Expenses	41-800-2						
County of Mercer	41-804						
LINCS - MAPP							
Other Expenses	41-804-2						
Division of Highway Traffic Safety	41-812						
Year - End Crackdown							
Police							
Salaries and Wages	41-812-2		5,000.00		5,000.00	5,000.00	
Homeland Security	41-813						
Buffer Zone Protection							
Police							
Other Expenses	41-813-2		50,000.00		50,000.00	50,000.00	









**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	2,503,813.00	2,775,850.00		2,775,850.00	2,775,850.00	XXXXXXXXXX
Payment of Bond Anticipation Notes and Capital Notes	45-925						XXXXXXXXXX
Interest on Bonds	45-930	991,900.00	1,110,000.00		1,110,000.00	1,110,000.00	XXXXXXXXXX
Interest on Notes	45-935	309,008.00	233,221.00		233,221.00	233,221.00	XXXXXXXXXX
<b>Green Trust Loan Program:</b>	xxxxxx	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Loan Repayments for Principal and Interest	45-940						XXXXXXXXXX
New Jersey Environmental Infrastructure Trust	45-941						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
<b>Capital Lease Obligations Approved Prior to 7/12/07</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Capital Lease Obligations Approved After 7/12/07</b>							XXXXXXXXXX
Principal	45-941						XXXXXXXXXX
Interest	45-941						XXXXXXXXXX
<b>Total Municipal Debt Service - Excluded from "CAPS"</b>	<b>45-999</b>	<b>3,804,721.00</b>	<b>4,119,071.00</b>	<b>0.00</b>	<b>4,119,071.00</b>	<b>4,119,071.00</b>	<b>XXXXXXXXXX</b>

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  (E) Deferred Charges - Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>(1) DEFERRED CHARGES:</b>	xxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Emergency Authorizations	46-870			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 5 Years (N.J.S. 40A:4-55)	46-875			xxxxxxxxxxx			xxxxxxxxxxx
Special Emergency Authorizations- 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			xxxxxxxxxxx			xxxxxxxxxxx
Deferred Charge				xxxxxxxxxxx			xxxxxxxxxxx
School Lease	46-877			xxxxxxxxxxx			xxxxxxxxxxx
Deficit in General Capital Fund				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>Total Deferred Charges - Municipal - Excluded from "CAPS"</b>	46-999	0.00	0.00	xxxxxxxxxxx	0.00	0.00	xxxxxxxxxxx
<b>(F) Judgements (N.J.S. 40A:4-45.3cc)</b>	37-480						
<b>(N) Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 &amp; 17.3)</b>	29-405			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year</b>	46-885			xxxxxxxxxxx			xxxxxxxxxxx
				xxxxxxxxxxx			xxxxxxxxxxx
<b>(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"</b>	34-309	10,991,583.84	10,637,090.05	0.00	10,637,090.05	10,484,989.36	152,100.69

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
<b>(I) Type 1 District School Debt Service</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Payment of Bond Principal	48-920						xxxxxxxx.xx
Payment of Bond Anticipation Notes	48-925						xxxxxxxx.xx
Interest on Bonds	48-930						xxxxxxxx.xx
Interest on Notes	48-935						xxxxxxxx.xx
							xxxxxxxx.xx
							xxxxxxxx.xx
<b>Total of Type 1 District School Debt Service - Excluded from "CAPS"</b>	48-999	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
<b>(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Emergency Authorizations - Schools	29-406			xxxxxxxx.xx			xxxxxxxx.xx
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						xxxxxxxx.xx
<b>Total of Deferred Charges and Statutory Expen- ditures-Local School - Excluded from "CAPS"</b>	29-409	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
<b>(K) Total Municipal Appropriations for Local District School Purposes {Item (I) and (J)} - Excluded from "CAPS"</b>	29-410	0.00	0.00	0.00	0.00	0.00	xxxxxxxx.xx
<b>(O) Total General Appropriations - Excluded from "CAPS"</b>	34-399	10,991,583.84	10,637,090.05	0.00	10,637,090.05	10,484,989.36	152,100.69
<b>(L) Subtotal General Appropriations {Items (H-1) and (O)}</b>	34-400	35,838,476.84	35,076,019.05	0.00	35,076,019.05	33,652,963.35	1,423,055.70
<b>(M) Reserve for Uncollected Taxes</b>	50-899	4,005,006.89	4,020,257.36	xxxxxxxx.xx	4,020,257.36	4,020,257.36	xxxxxxxx.xx
<b>9. Total General Appropriations</b>	34-499	39,843,483.73	39,096,276.41	0.00	39,096,276.41	37,673,220.71	1,423,055.70

**CURRENT FUND APPROPRIATIONS**

8. GENERAL APPROPRIATIONS  Summary of Appropriations	FCOA	Appropriated				Expended 2007	
		for 2008	for 2007	for 2007 By Emergency Appropriation	Total for 2007 As Modified By All Transfers	Paid or Charged	Reserved
<b>(H-1) Total General Appropriations for Municipal Purposes within "CAPS"</b>	<b>34-299</b>	24,846,893.00	24,438,929.00	0.00	24,438,929.00	23,167,973.99	1,270,955.01
	xxxxxx						
<b>(A) Operations - Excluded from "CAPS"</b>	xxxxxx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx	xxxxxxxx.xx
Other Operations	34-300	6,336,260.00	5,431,760.00	0.00	5,431,760.00	5,341,553.75	90,206.25
Uniform Construction Code	22-999	0.00	0.00	0.00	0.00	0.00	0.00
Interlocal Municipal Service Agreements	42-999	0.00	0.00	0.00	0.00	0.00	0.00
Additional Appropriations Offset by Revs.	34-303	260,000.00	125,000.00	0.00	125,000.00	63,105.56	61,894.44
Public & Private Progs Offset by Revs.	40-999	465,602.84	861,259.05	0.00	861,259.05	861,259.05	0.00
<b>Total Operations - Excluded from "CAPS"</b>	<b>34-305</b>	<b>7,061,862.84</b>	<b>6,418,019.05</b>	<b>0.00</b>	<b>6,418,019.05</b>	<b>6,265,918.36</b>	<b>152,100.69</b>
<b>(C) Capital Improvements</b>	<b>44-999</b>	<b>125,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>
<b>(D) Municipal Debt Service</b>	<b>45-999</b>	<b>3,804,721.00</b>	<b>4,119,071.00</b>	<b>0.00</b>	<b>4,119,071.00</b>	<b>4,119,071.00</b>	<b>xxxxxxxx.xx</b>
<b>(E) Total Deferred Charges - Excluded from "CAPS"</b>	<b>46-999</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>
<b>(F) Judgements</b>	<b>37-480</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(G) Cash Deficit - With Prior Consent of LFB</b>	<b>46-885</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>
<b>(K) Local District School Purposes</b>	<b>29-410</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>
<b>(N) Transferred to Board of Education</b>	<b>29-405</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>	<b>0.00</b>	<b>0.00</b>	<b>xxxxxxxx.xx</b>
<b>(M) Reserve for Uncollected Taxes</b>	<b>50-899</b>	<b>4,005,006.89</b>	<b>4,020,257.36</b>	<b>xxxxxxxx.xx</b>	<b>4,020,257.36</b>	<b>4,020,257.36</b>	<b>xxxxxxxx.xx</b>
<b>Total General Appropriations</b>	<b>34-499</b>	<b>39,843,483.73</b>	<b>39,096,276.41</b>	<b>0.00</b>	<b>39,096,276.41</b>	<b>37,673,220.71</b>	<b>1,423,055.70</b>

**DEDICATED ASSESSMENT BUDGET UTILITY IS N/A UTILITY**

**NOT APPLICABLE**

14. DEDICATED REVENUES FROM	FCOA	Anticipated		Realized in Cash in 2007
		2008	2007	
Assessment Cash	53-101			
Deficit ( Utility Is N/A Utility Budget)	53-885			
<b>Total Utility Is N/A Utility Assessment Revenues</b>	<b>53-899</b>	0.00	0.00	0.00
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		Expended 2007 Paid or Charged
		2008	2007	
Payment of Bond Principal	53-920			
Payment of Bond Anticipation Notes	53-925			
<b>Total Utility Is N/A Utility Assessment Appropriations</b>	<b>53-999</b>	0.00	0.00	0.00

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2008 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974, Recycling Program, Neighborhood Preservation Program, Rental Rehabilitation Program, Accumulated Sick Leave Compensation, Subdivision and Site Plan Review and Inspection Escrow Fees, Senior Citizen Recreation Activities, Disposal of Forfeited Property, Fair Housing Act, Self-Insurance Programs, Parking Offenses Adjudication Act, Local Law Enforcement Block Grant, Distribution of Tobacco To Minors: Penalty Monies, Municipal Public Defender, Maintenance of Shade Trees; Donations, Open Space, Recreation, Farmland and Historic Preservation, Adopt-A-Cop Program, Snow Removal Trust Fund, Uniform Fire Safety Act Penalty Monies, Outside Employment of Off-Duty Municipal Police Officers. are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement."

*(Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director)*

**NOT APPLICABLE**

**APPENDIX TO BUDGET STATEMENTS**

**COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS**

**CURRENT FUND BALANCE SHEET - DECEMBER 31, 2007**

<b>ASSETS</b>		
Cash and Investments	1110100	14,839,763.92
Due from State of N.J. (c. 20, P.L. 1961)	1111000	0.00
Federal and State Grants Receivable	1110200	1,201,718.89
Receivables with Offsetting Reserves:	xxxxxxx	XXXXXXXXXX.XX
Taxes Receivable	1110300	1,419,844.56
Tax Title Liens Receivable	1110400	991,479.82
Property Acquired by Tax Title Lien Liquidation	1110500	193,410.00
Other Receivables	1110600	634,181.77
Deferred Charges Required to be in 2008 Budget	1110700	0.00
Deferred Charges Required to be in Budgets Subsequent to 2008	1110800	0.00
<b>Total Assets</b>	<b>1110900</b>	<b>19,280,398.96</b>
<b>LIABILITIES, RESERVES AND SURPLUS</b>		
*Cash Liabilities	2110100	6,510,993.23
Reserves for Receivables	2110200	3,238,916.15
Surplus	2110300	9,530,489.08
<b>Total Liabilities, Reserves and Surplus</b>		<b>19,280,398.46</b>

		YEAR 2007	YEAR 2006
Surplus Balance, January 1st	2310100	9,455,945.80	9,514,358.31
<b>CURRENT REVENUE ON A CASH BASIS</b>			
Current Taxes			
*(Percentage collected: 2007 98.55 %, 2006 98.79 %)	2310200	101,574,323.66	97,680,945.97
Delinquent Taxes	2310300	1,175,396.81	921,498.77
Other Revenues and Additions to Income	2310400	20,802,581.28	19,716,810.80
<b>Total Funds</b>	<b>2310500</b>	<b>133,008,247.55</b>	<b>127,833,613.85</b>
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
Municipal Appropriations	2310600	39,096,276.41	37,563,001.67
School Taxes (Including Local and Regional)	2310700	57,523,811.50	55,099,347.50
County Taxes (Including Added Tax Amounts)	2310800	26,043,942.43	24,902,574.19
Special District Taxes	2310900	813,728.13	812,744.69
Other Expenditures and Deductions from Income	2311000	0.00	
<b>Total Expenditures and Tax Requirements</b>	<b>2311100</b>	<b>123,477,758.47</b>	<b>118,377,668.05</b>
Less: Expenditures to be Raised by Future Taxes	2311200	0.00	
<b>Total Adjusted Expenditures and Tax Requirements</b>	<b>2311300</b>	<b>123,477,758.47</b>	<b>118,377,668.05</b>
<b>Surplus Balance - December 31st</b>	<b>2311400</b>	<b>9,530,489.08</b>	<b>9,455,945.80</b>

\* Nearest even percent may be used

**Proposed Use of Current Fund Surplus in 2008 Budget**

School Tax Levy Unpaid	2220100	0.00
Less: School Tax Deferred	2220200	0.00
*Balance Included in Above "Cash Liabilities"	2220300	0.00

Surplus Balance December 31, 2007	2311500	9,530,489.08
Current Surplus Anticipated in 2008 Budget	2311600	6,210,000.00
<b>Surplus Balance Remaining</b>	<b>2311700</b>	<b>3,320,489.08</b>

**2008**  
**CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM**

**This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.**

**CAPITAL BUDGET**

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

**CAPITAL IMPROVEMENT PROGRAM**

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

\_\_\_ years. (Exceeding minimum time period)

Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

**NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM**

**Purchase of Equipment**

One Vac Truck with jetting (Shared purchase), one five cubic yard dump truck with plow equipment, one stainless steel tailgate spreader, one poly tank, one above ground four post vehicle lift.

**Municipal Building Improvements**

Vehicle wash reclaim system, Eldridge Park\Route 206 streetscape improvements, senior center renovations, overhaul inground truck lift, underground storage tank repair\upgrade.

**Acquisition of Fire/Rescue Equipment**

T-PASS firefighter tracking devices, SCBA tank and unit replacements, twenty-five sets of turn-out gear, hydraulic rescue tools.

**Purchase of Computer/Office Equipment**

Five dispatch center chairs, computer/equipment replacements, fifteen MS Vista software upgrades, UPS battery replacement, one digital recorder police camera system.

**Public Safety Equipment**

Two radar units, two SWAT Team rifles.

**Communication Equipment**

Nineteen portable radios, one upgrade Live Scan System, twelve pagers.

**Park Maintenance Equipment**

One riding mower, one "brush hog", one trail "mule", Eldridge Park Playground Equipment, fifteen sets of bleachers, emergency vehicle entrance improvements Heritage Park, one tractor attached leaf blower.

**Various Sidewalk Improvements**

Pathway improvements Marlboro Road, tree replacement program, concrete program.

**Various Road Improvements**

Manhole repairs, inlet covers, grates and backplates, lighted crosswalk (Route 206), Birchwood Knoll Group repaving; Birchwood Knoll, Oaklyn Terrace, Wayside Lane, Windwood Road.

Overlay Program; Abby Drive, Dustin Drive, Nassua Drive, Wilk Court, municipal building parking lot.

Striping and Milling

Princeton Pike Mill and Overlay.

**CAPITAL BUDGET (Current Year Action)  
2008**

Local Unit: Township of Lawrence

1 PROJECT TITLE	FCOA	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	PLANNED FUNDING SERVICES FOR CURRENT YEAR - 2008					6 TO BE FUNDED IN FUTURE YEARS
					5a 2008 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and Other Funds	5e Debt Authorized	
Purchase of Equipment			1,683,000.00			14,150.00			268,850.00	1,400,000.00
Municipal Building Improvements			2,157,000.00			50,350.00			956,650.00	1,150,000.00
Acquisition Fire/Rescue Equipment			551,000.00			5,050.00			95,950.00	450,000.00
Purchase of Computer/Office Equip.			284,000.00			2,700.00			51,300.00	230,000.00
Public Safety Equipment			74,000.00			450.00			8,550.00	65,000.00
Communication Equipment			133,500.00			1,675.00			31,825.00	100,000.00
Park Maintenance Equipment			1,071,000.00			8,550.00			162,450.00	900,000.00
Various Sidewalk Improvements			489,450.00			5,725.00			108,725.00	375,000.00
Various Road Improvements			5,901,000.00			36,355.00		523,950.00	690,695.00	4,650,000.00
Acquisition of Open Space			200,000.00					200,000.00		...
										...
										...
										...
										...
										...
										...
										...
										...
										...
										...
<b>TOTALS - ALL PROJECTS</b>	<b>33-199</b>		12,543,950.00	0.00	0.00	125,005.00	0.00	723,950.00	2,374,995.00	9,320,000.00

**5 YEAR CAPITAL PROGRAM 2008 - 2012**  
**Anticipated Project Schedule and Funding Requirements**

Local Unit Township of Lawrence

1 PROJECT TITLE	FCOA	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNTS PER BUDGET YEAR					
					5a 2008	5b 2009	5c 2010	5d 2011	5e 2012	5f 2013
Purchase of Equipment			1,683,000.00		283,000.00	250,000.00	250,000.00	300,000.00	300,000.00	300,000.00
Municipal Building Improvements			2,157,000.00		1,007,000.00	250,000.00	250,000.00	250,000.00	200,000.00	200,000.00
Acquisition Fire/Rescue Equipment			551,000.00		101,000.00	100,000.00	75,000.00	75,000.00	100,000.00	100,000.00
Purchase of Computer/Office Equip.			284,000.00		54,000.00	40,000.00	40,000.00	50,000.00	50,000.00	50,000.00
Public Safety Equipment			74,000.00		9,000.00	10,000.00	10,000.00	15,000.00	15,000.00	15,000.00
Communication Equipment			133,500.00		33,500.00	15,000.00	15,000.00	20,000.00	25,000.00	25,000.00
Park Maintenance Equipment			1,071,000.00		171,000.00	150,000.00	150,000.00	200,000.00	200,000.00	200,000.00
Various Sidewalk Improvements			489,450.00		114,450.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Various Road Improvements			5,901,000.00		1,251,000.00	900,000.00	900,000.00	950,000.00	950,000.00	950,000.00
Acquisition of Open Space			200,000.00		200,000.00					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
			...		...					...
<b>TOTALS - ALL PROJECTS</b>	<b>33-299</b>		12,543,950.00		3,223,950.00	1,790,000.00	1,765,000.00	1,935,000.00	1,915,000.00	1,915,000.00

**5 YEAR CAPITAL PROGRAM 2008 - 2012**  
**SUMMARY OF ANTICIPATED FUNDING SOURCES AND AMOUNTS**

Local Unit: Township of Lawrence

1 Project Title	FCOA	2 Estimated Total Cost	BUDGET APPROPRIATIONS		4 Capital Improve- ment Fund	5 Capital Surplus	6 Grants-In- Aid and Other Funds	BONDS AND NOTES			
			3a Current Year 2008	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Purchase of Equipment		1,683,000.00	...		84,150.00			1,598,850.00			
Municipal Building Improvements		2,157,000.00	...		107,850.00			2,049,150.00			
Acquisition Fire/Rescue Equipment		551,000.00	...		27,550.00			523,450.00			
Purchase of Computer/Office Equip.		284,000.00	...		14,200.00			269,800.00			
Public Safety Equipment		74,000.00	...		3,700.00			70,300.00			
Communication Equipment		133,500.00	...		6,675.00			126,825.00			
Park Maintenance Equipment		1,071,000.00	...		53,550.00			1,017,450.00			
Various Sidewalk Improvements		489,450.00	...		24,472.50			464,977.50			
Various Road Improvements		5,901,000.00	...		231,352.50		1,273,950.00	4,395,697.50			
Acquisition of Open Space		200,000.00	...				200,000.00				
		...	...								
		...	...								
		...	...								
		...	...								
		...	...								
		...	...								
		...	...								
		...	...								
		...	...								
<b>TOTALS - ALL PROJECTS</b>	<b>33-399</b>	12,543,950.00	0.00	0.00	553,500.00	0.00	1,473,950.00	10,516,500.00	0.00	0.00	0.00



**SUMMARY OF APPROPRIATIONS**

**2008**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXX.XX
<b>Within "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
(a&b) Operations Including Contingent	34-201	\$ 24,246,893.00
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	\$ 600,000.00
(g) Cash Deficit	46-885	\$ 0.00
<b>Excluded from "CAPS"</b>	XXXXXXXX	XXXXXXXXXX.XX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	\$ 7,061,862.84
(c) Capital Improvements	44-999	\$ 125,000.00
(d) Municipal Debt Service	45-999	\$ 3,804,721.00
(e) Deferred Charges - Municipal	46-999	\$ 0.00
(f) Judgements	37-480	\$ 0.00
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	\$ 0.00
(g) Cash Deficit	46-885	\$ 0.00
(k) For Local District School Purposes	29-410	\$ 0.00
(m) Reserve for Uncollected Taxes	50-899	\$ 4,005,006.89
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	\$ 0.00
<b>Total Appropriations</b>	34-499	\$ 39,843,483.73

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 6th day of May, 2008. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2008 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 7th day of May, 2008, \_\_\_\_\_, Clerk.

**MUNICIPALITY: TOWNSHIP of LAWRENCE MUNICIPAL OPEN SPACE, RECREATIONAL, FARMLAND AND HISTORIC PRESERVATION TRUST FUND**

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2007	APPROPRIATIONS	FCOA	Appropriated		Expended 2007		
		2008	2007				for 2008	for 2007	Paid or Charged	Reserved	
Amount To Be Raised By Taxation	54-190	807,379.00	808,549.00	813,728.13	Development of Lands for Recreation and Conservation:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	
					Salaries & Wages	54-385-1					
Interest Income	54-113	1,000.00	1,000.00	21,893.33	Other Expenses	54-385-2					
					Maintenance of Lands for Recreation and Conservation:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	
Reserve Funds:					Salaries & Wages	54-375-1	265,000.00	200,000.00	200,000.00		
					Other Expenses	54-375-2					
					Historic Preservation:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	
					Salaries & Wages	54-176-1					
					Other Expenses	54-176-2					
					Acquisition of Lands for Recreation and Conservation	54-915-2					
Total Trust Fund Revenues:	54-299	808,379.00	809,549.00	835,621.46	Acquisition of Farmland	54-916-2					
<p align="center"><b>Summary of Program</b></p> <p>Year Referendum Passed / Implemented <span style="float:right">1999</span></p> <p>Rate Assessed: \$ <span style="float:right">0.03</span> <small>(Date)</small></p> <p>Total Tax Collected to date \$ <span style="float:right">5,321,577.29</span></p> <p>Total Expended to date: \$ <span style="float:right">4,750,072.66</span></p> <p>Total Acreage Preserved to date <span style="float:right">230.000</span></p> <p>Recreation land preserved in 2007: <span style="float:right">45</span> <small>(Acres)</small></p> <p>Farmland preserved in 2007: <span style="float:right"></span> <small>(Acres)</small></p>					Down Payments on Improvements	54-902-2					
					Debt Service:		XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	XXXXXXXX.XX	
					Payment of Bond Principal	54-920-2	498,627.80	499,707.30	495,494.61	XXXXXXXX.XX	
					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXXXX.XX	
					Interest on Bonds	54-930-2	39,705.08	43,179.12	43,179.12	XXXXXXXX.XX	
					Interest on Notes	54-935-2	940.00	66,662.58	70,790.10	XXXXXXXX.XX	
					Reserve for Future Use	54-950-2	4,106.12				
					Total Trust Fund Appropriations:	54-499	808,379.00	809,549.00	809,463.83		0.00

Annual List of Change Orders Approved  
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Lawrence Township

Year Ending: December 31, 2007

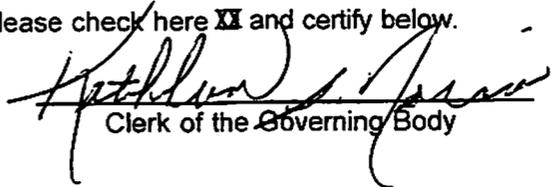
The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et. seq. Please identify each change order by name of the project.

- 1.
  
  
  
  
  
  
  
  
  
  
- 2.
  
  
  
  
  
  
  
  
  
  
- 3.
  
  
  
  
  
  
  
  
  
  
- 4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here  and certify below.

April 2, 2008  
Date

  
Clerk of the Governing Body